

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**Harry Saftlas,**

Petitioner-Appellant,

v.

**Palo Alto County Board of Review,**

Respondent-Appellee.

**ORDER**

**Docket No. 11-74-0097**

**Parcel No. 603015054070**

On November 4, 2011, the above captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board under Iowa Code sections 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellant Harry Saftlas was self-represented and requested a written consideration. The Palo Alto County Board of Review was represented by County Attorney Lyssa Henderson. Both parties relied on the certified record and Saftlas submitted additional photos for consideration. The Appeal Board having reviewed the entire record and being fully advised, finds:

***Findings of Fact***

Harry Saftlas, owner of a residentially classified property located at 1202 Lawler Street, Emmetsburg, Iowa, appeals from the Palo Alto County Board of Review regarding his 2011 property assessment. The January 1, 2011, assessment is allocated as follows: \$9360 in land value and \$27,750 in improvement value for a total assessment of \$37,110.

The subject property is a one-and-a-half story frame, single-family residence built in 1870. The improvements include a 384 square-foot base with an additional half story, and two additions of 200 and 100 square feet for a total of 953 square feet of above-grade finish. There is a basement area under the original structure measuring 384 square feet. The dwelling is rated as "below normal" condition.

Additional improvements include an 84 square-foot enclosed front porch and a 720 square-foot detached garage built in 1870. The site is 0.218 acres.

Saftlas protested his assessment to the Palo Alto County Board of Review. On the protest he asserted the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), and that there is an error in the assessment under section 441.37(1)(c). Saftlas noted the error as the basement not being “full but having only 484 square feet, and the carport on the plan” having been removed. Saftlas asserted the correct value of the subject property was \$22,500, allocated as \$2500 to the land and \$20,000 to the improvements.

The Board of Review granted the protest, in part, reducing the total assessment to \$36,050, allocated as \$9360 to the land and \$26,690 to the improvements.

Saftlas then appealed to this Board. He reasserted both of his claims.

Saftlas submitted two exhibits to the Board of Review. An estimate for foundation repair and house lifting, and a letter dated May 14, 2011, from Dan Kesterson regarding the “raising and supporting” of the improvements. Additionally to this Board, Saftlas provided eight original photos of the foundation dated June 2011.

The estimate is a two-page document and indicates a total cost of \$19,194.57. It appears to be from Kliegl Construction. There is no other documentation regarding this estimate. The letter from Kesterson is a one-sentence estimate to raise and support the structure for between \$2000 and \$3000. The eight photographs submitted of the basement foundation show obvious settlement in the north and south foundation walls. Saftlas did not offer any evidence regarding the market value of the subject property. We find this evidence to be lacking explanation and insufficient to support a claim of market value.

Saftlas also asserted there were errors in the assessment, stating he did not have a “full” basement, but rather a basement of only 484 square feet. We note that while the first page of the

property record card indicates the basement a “full,” it is assumed this is meant to reflect the basement as being full under the original structure of the home. The sketch on the property record card indicates a basement under the main twenty-four foot by sixteen foot base of the residence for a total of 384 square feet; however, it does not reflect any basement area under the two additions. We note it appears Saftlas incorrectly stated the basement was 484 square feet and likely meant to state it was 384 square feet.

Additionally, Saftlas asserted the “carport shown on plan has been removed, as seen on photo in assessor’s record.” We are unclear what plans Saftlas is referring too. The property record card does not identify or value a carport area for the subject property. It is not clear what steps the Board of Review took in reducing the original assessment by \$1060. The property record card in the certified record reflects the assessment after the Board of Review decision. It is possible a carport was listed on the property record card and removed resulting in the \$1060 reduction. However, this is speculation on our part.

The Board of Review did not offer any evidence.

Based on the foregoing, we find insufficient evidence has been presented to support either a claim of greater than market value or a claim of error.

### *Conclusions of Law*

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2011). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only

those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Saftlas did not offer any market evidence of what he believes to be the correct value of the subject property.


Section 441.37(1)(d) is not limited solely to clerical or mathematical errors. The plain language of section 441.37(1)(d), on which the appellant rests his claim, allows a protest on the ground "[t]hat there is an error in the assessment." § 441.21(1)(d). The administrative rule interpreting this section indicates that the error may be more than what is alleged by the Board of Review. While "[a]n error in the assessment *would most probably* involve erroneous mathematical computations or errors in listing the property[,] [t]he improper classification of property also constitutes an error in the assessment." Iowa Administrative r. 701-71.20(4)(b)(4) (emphasis added). This language suggests that other errors may constitute grounds for appeal pursuant to section 441.37(1)(d). Saftlas failed to demonstrate an

error in either the calculation of the basement area or the erroneous addition of a carport in the valuation of the subject property.

Therefore, we affirm the assessment of Harry Saftlas' property as determined by the Palo Alto County Board of Review, as of January 1, 2011.

THE APPEAL BOARD ORDERS the assessment of Harry Saftlas' property located at 1202 Lawler Street, Emmetsburg, Iowa, of \$36.050, as of January 1, 2011, set by Palo Alto County Board of Review, is affirmed.

Dated this 20 day of December, 2011

  
Karen Oberman, Presiding Officer

  
Richard Stradley, Board Chair

  
Jacqueline Rypma, Board Member

Cc:

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>12-20</u> , 2011	
By: <input checked="" type="checkbox"/> U.S. Mail	<input type="checkbox"/> FAX
<input type="checkbox"/> Hand Delivered	<input type="checkbox"/> Overnight Courier
<input type="checkbox"/> Certified Mail	<input type="checkbox"/> Other
Signature: 